

An Act relating to revenue and taxation; exempting sale of certain articles of clothing or footwear from sales tax; providing exceptions; requiring Oklahoma Tax Commission to promulgate certain rules; amending 68 O.S. 2001, Sections 1370 and 2701, which relate to county and municipal taxing authority; providing exception; allowing municipalities and counties to exempt certain sales from local sales tax; providing for codification; providing an effective date; and declaring an emergency.